



# Punjab Government Gazette

## EXTRAORDINARY

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### LEGISLATIVE SUPPLEMENT

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**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 21st May, 2020

**No. S.O. 51/P.A.5/2017/Ss.9, 11, 15 and 148/Amd./2021.-** In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 17/P.A.5/2017/Ss. 9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the Table, against serial number 25,

(a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely, -

(3)	(4)	(5)
“(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-

(b) in item (ii), in column (3), after the brackets and figures “(i)”, the word, brackets, and figures “and (ia)” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 1st day of April, 2020.

**A.VENU PRASAD,**

Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 21st May, 2021

**No. S.O. 52/P.A.5/2017/S.148/Amd./2021.-** In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 17/P.A.5/2017/S.148/2021, dated the 28th January, 2021, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 5th February, 2021, namely:-

**AMENDMENT**

1. In the said notification,-
  - (i) in the first paragraph, the following proviso shall be inserted, namely: -

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements, under section 37 and the returns under section 39 of the said Act, for all the tax periods prior to the appointment of Interim Resolution Professional or Resolution Professional.”; and
  - (ii) for paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely: -

**“2. Registration.-** The said class of persons shall, with effect from the date of appointment of Interim Resolution Professional or Resolution Professional, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP or RP or by 30th June, 2020, whichever is later.”.
2. This notification shall be deemed to have come into force on and with effect from the 5th May, 2020.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

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**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 21st May, 2021

**No. S.O. 53/PGSTR/2017/R.48/Amd./2021.**-In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 19/ PGSTR/2017/R.48/2021, dated the 28th January, 2021, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 5th February, 2021, namely:—

**AMENDMENT**

1. In the said notification, in the first paragraph,
  - (i) before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted; and
  - (ii) for the words “one hundred crore rupees”, the words “five hundred crore rupees” shall be substituted.
2. This notification shall be deemed to have come into force on and with effect from 30th July, 2020.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

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**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 21st May, 2021

**No. S.O. 54/PGSTR/2017/R.48/Amd./2021.-** In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 19/ PGSTR/2017/R.48/2021, dated the 28th January, 2021, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 5th February, 2021, namely:—

**AMENDMENT**

1. In the said notification, in the first paragraph, -
  - (i) for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted; and
  - (ii) after the words “goods or services or both to a registered person”, the words “or for exports” shall be inserted.
2. This notification shall be deemed to have come into force on and with effect from 30th September, 2020.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 21st May, 2021

**No. S.O. 55/PGSTR/2017/R.48/Amd./2021.-** In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 19/ PGSTR/2017/R.48/2021, dated the 28th January, 2021, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 5th February, 2021, namely:—

**AMENDMENT**

In the said notification, in the first paragraph, with effect from the 1st day of January, 2021, for the words “five hundred crore rupees”, the words “one hundred crore rupees” shall be substituted.

**A. VENU PRASAD,**

Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

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**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 21st May, 2021

**No. S.O. 56/PGSTR/2017/R.46/Amd./2021.-** In exercise of the powers conferred by sixth proviso to rule 46 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 20/ PGSTR/2017/R.46/2021, dated the 28th January, 2021, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 5th February, 2021, namely:—

**AMENDMENT**

1. In the said notification,—
  - (i) in the first paragraph, for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;and
  - (ii) in the second paragraph, for the figures, letters and words "1st day of October", the figures, letters and words "1st day of December" shall be substituted.
2. This notification shall be deemed to have come into force on and with effect from 30th September, 2020.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.



**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 21st May, 2021

**No. S.O. 57/P.A.5/2017/S.128/2021.-** In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to waive the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of Notification No. S.O 20/ PGSTR/2017/ R.46/2021, dated the 28th January, 2021, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 5th February, 2021, between the period from the 01st day of December, 2020 to the 31st day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01st day of April, 2021.

2. This notification shall be deemed to have come into force on and with effect from 29th November, 2020.

**A. VENU PRASAD,**

Additional Chief Secretary (Taxation) to

Government of Punjab,

Department of Excise and Taxation.